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U.S. DISTRICT COURT
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DISTRICT OF UTAH
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IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, CENTRAL DIVISION

UNITED STATES OF AMERICA,
Plaintiff,

v.

DAVID ROGER HEMMERT,
Defendant.

Case: 2:08-cr-00199
Assigned To : Kimball, Dale A.
Assign. Date : 4/9/2008
Description: USA v.

INDICTMENT

VIO. 26 U.S.C. § 7201 (Tax Evasion)

The Grand Jury charges:

BACKGROUND

At all times material to this Indictment,

1. Defendant DAVID ROGER HEMMERT was a resident of Utah County, Utah, and the sole owner and operator of Northwind Roofing, Inc. ("Northwind"), a company primarily engaged in providing residential roofing and construction services.

2. Defendant HEMMERT's duties and responsibilities managing and operating Northwind included, among others, soliciting and entering into roofing or construction contracts, paying employees and subcontractors on projects, and handling or supervising Northwind's day-

to-day business operations. Defendant HEMMERT also managed Northwind's financial activities, including receiving payments from Northwind customers, monitoring Northwind's accounts receivable and payable, and preparing Northwind's financial statements.

COUNT 1
26 U.S.C. § 7201
(Tax Evasion)

3. The grand jury incorporates the allegations contained in paragraphs 1 and 2 above as if fully stated herein.

4. On or about October 17, 2002, in the Central Division of the District of Utah,

DAVID ROGER HEMMERT,

defendant herein, a resident of Salt Lake City, Utah, did willfully attempt to evade and defeat a large part of the income tax due and owing by him to the United States of America for the calendar year 2001, by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent U.S. Individual Tax Return, Form 1040, which was filed with the Internal Revenue Service, wherein he stated that his taxable income for the calendar year 2001 was the sum of \$00.00, and that amount of tax due and owing thereon was the sum of \$00.00, whereas, as he then and there well knew and believed, his taxable income for the calendar year 2001 was in excess of \$300,000.00, upon which said taxable income there was owing to the United States an income tax of approximately \$100,000.00;
All in violation of 26 U.S.C. §§ 7201 and 2(b).

COUNT 2
26 U.S.C. § 7201
(Tax Evasion)

5. The grand jury incorporates the allegations contained in paragraphs 1 and 2 above

as if fully stated herein.

6. On or about April 15, 2003, in the Central Division of the District of Utah,

DAVID ROGER HEMMERT,

defendant herein, a resident of Salt Lake City, Utah, did willfully attempt to evade and defeat a large part of the income tax due and owing by him to the United States of America for the calendar year 2002, by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent U.S. Individual Tax Return, Form 1040, which was filed with the Internal Revenue Service, wherein he stated that his taxable income for the calendar year 2002 was the sum of \$4,261.00, and that amount of tax due and owing thereon was the sum of \$428.00, whereas, as he then and there well knew and believed, his taxable income for the calendar year 2002 was in excess of \$300,000.00, upon which said taxable income there was owing to the United States an income tax of approximately \$100,000.00;
All in violation of 26 U.S.C. §§ 7201 and 2(b).

A TRUE BILL:

15/
FOREPERSON of the GRAND JURY

BRETT L. TOLMAN
United States Attorney



MARK Y. HIRATA
Assistant United States Attorney

